

provides opportunity—the opportunity to be self-sufficient, the opportunity to understand, the opportunity to be free.

Our second obligation to freedom is that of obedience. America's government is "of the people, by the people and for the people", but our founding fathers knew that no people can be truly free if any individual person is allowed to violate the rights of others. Obedience to the law is essential for equality and security. If we expect our government to provide freedom for us, then we have a responsibility to respect each other. Crime is the second enemy of liberty. President Theodore Roosevelt said, "No man is above the law and no man is below it. Nor do we ask any man's permission when we require him to obey it. Obedience is demanded as a right, not asked as a favor." Obedience by each individual provides freedom for all.

Our third obligation to freedom is that of service, of giving back to our community, our government, and our country. We, as citizens of that freedom, hold a responsibility to dedicate our time, our resources, our passion, and, sometimes, even our lives for the greater good. It is in serving one another that we become united. If we fail to give of ourselves, then we fail the memory of those brave souls who went before us to sacrifice everything. Selfishness is the third enemy of liberty, but volunteering our service affords us the opportunity to give back what we receive. Only in this service can our country provide us with true freedom.

Without education, how can we be free to govern ourselves? Without obedience to our laws, how can we ensure safety and security for all people? Without service, how can we expect others to fight and die for our freedom? We cannot. We must dauntlessly pursue education, bravely stand up for what is right through obedience and unselfishly give of ourselves through service so freedom can continue to flourish. This is our obligation. It is in being the "home of the brave" that makes us "the land of the free".

THE FREEDOM FLAT TAX ACT

HON. MICHAEL C. BURGESS

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Friday, April 11, 2003

Mr. BURGESS. Mr. Speaker, I rise today to introduce the Freedom Flat Tax Act.

Albert Einstein once said, "The hardest thing in the world to understand is the income tax." If you look at the current Tax Code, it is easy to see his genius.

The cost of the current income tax system in both time and dollars is just too high. Each year, Americans spend 6.1 billion hours preparing their tax forms and businesses spend 800 million hours complying with the Tax Code. In 2001 alone, Americans lost at least \$183 billion in opportunity costs—calculated at \$30/hour—that people spent working on their taxes instead of working on money-producing activities for themselves.

Two-thirds of Americans think the income tax system is too complex. We need a simpler system for all Americans to understand. Taxpayer phone calls to the IRS help line doubled during the 1990s from 56 million to 111 million, even though the number of taxpayers only grew by 12 percent. The Federal tax rules are over 45,500 pages in length, which is double the number of pages since the 1970s, including the full Tax Code, IRS rules and regulations, and tax court rulings. As of

May 2000, the Tax Code contained 1,395,028 words—nearly 319 times the number of words in the U.S. Constitution. The average taxpayer pays \$1,839 per household in compliance costs. In other words, that taxpayer must work 6 days per year just to pay for the cost of preparing his or her taxes for that year. These complexities are completely unnecessary.

I believe Americans need to keep more of their money they work for each day. Valuable resources are being lost to taxes; resources that could be used for productive, job-creating economic behavior or for spending time with our families. As you can see, the costs imposed by our tax system are just too high.

It is for this reason that I am introducing the Freedom Flat Tax Act. This legislation will allow Americans to opt out of the current convoluted and complex tax system and into a pro-growth tax system that will restore fairness, simplicity, and efficiency to our Tax Code. Congress has the obligation to remove those obstacles to American economic growth and health.

The Freedom Flat Tax will phase-in the flat tax over a 3-year period, with a 19-percent rate for the first 2 years and a 17-percent rate in subsequent years. It will have no deductions or loopholes, but will allow some personal exemptions, including a \$5,510 exemption for each dependent.

We've heard of the flat tax before. Here's how my proposal differs from other versions of the flat tax bill: First of all, it is optional. This bill will allow individuals and businesses to choose if and when they will opt into the system. Second, it is permanent. The decision to opt into the flat tax system will be permanent to prevent possible tax evasion resulting from taxpayers jumping back and forth from the current income-based system to the flat tax system.

The Freedom Flat Tax will create a system that promotes fairness and economic prosperity by treating everyone the same, regardless of income or occupation, and removing the special preferences and disincentives for economic growth that characterize our current tax system.

The goal of the Freedom Flat Tax is to create a tax system that minimizes the number of market-distorting investment decisions that are made as a result of the current tax system; people will base their financial decisions on common-sense economics, not the tax code. When savings are no longer taxed twice, people will save and invest more, leading to higher productivity and greater take-home pay. The flat tax will spur economic growth by eliminating the current tax code's bias against savings and investment. Because the flat tax treats all economic activity equally, it will promote greater economic efficiency and increased prosperity.

It is estimated that the flat tax system will save taxpayers more than \$100 billion per year. This increase in take home pay will give people more money to spend in the economy, which will help boost economic activity. In these difficult times, Congress will soon be debating the need for an economic stimulus. Mr. Speaker, I ask everyone to stop and imagine what a stimulus that \$100 billion would provide to our economy if we put it in the hands of average Americans! I yield the floor.

PERSONAL EXPLANATION

HON. SILVESTRE REYES

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Friday, April 11, 2003

Mr. REYES. Mr. Speaker, I was unable to cast votes today due to memorial services being held in my district of El Paso in memory of the nine soldiers of the 507th Maintenance Company who were killed in Operation Iraqi Freedom. If present, I would have voted no on the Rahall Amendment (rollcall 143) which did not provide for the productive use of petroleum resources in Alaska that could benefit local indigenous populations and our energy security. On the motion to recommit (rollcall 144), I would have voted aye. On final passage of H.R. 6 (rollcall 145), I would have voted no. I am concerned that the energy bill we voted on today lacks sufficient consumer protections and provides too many taxpayer handouts at a time when our federal budget is under the strain of record deficits and the costs of war.

CONGRATULATIONS TO MAINE SOUTH HIGH SCHOOL CONSTITUTION TEAM

HON. JANICE D. SCHAKOWSKY

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Friday, April 11, 2003

Ms. SCHAKOWSKY. Mr. Speaker, Twenty-four exceptional students from the 9th Congressional District are ready to compete against the smartest and the brightest from around the country in the national finals of the We the People . . . The Citizen and the Constitution. The 24 students, all seniors from Maine South High School in Park Ridge, IL, have recently won the Illinois State competition and will represent our great State in the national finals.

What does it take to make it into the finals of this prestigious contest? What does it take to make it this far? The answer is clear: Dedication, hard work, and countless hours reading, researching, and studying the great document that is the foundation of our democracy: the Constitution of the United States of America—the symbol of personal freedom and protection.

Each year, the "We the People" foundation hosts district, State and national level Congressional-style hearings on the history and principles of Constitutional democracy in the United States. Participants are tested on their knowledge of the Constitution and its foundations and applications to our country.

The "We the People" contest is an invaluable learning experience for Maine South High School students and other students from around the country. The program helps promote democracy and encourages civic participation in the issues of critical importance to our freedoms by young men and women and I am hopeful they will carry those lessons with them into the future.

I would like to commend the students of Maine South High School's Constitution Team and their academic advisor Dan States for their hard work and great scholastic achievement and I wish them the best of luck in the national finals.